SENATE BILL 3634 By Southerland

AN ACT to amend Tennessee Code Annotated, Section 67-5-704, relative to tax relief for disabled veterans.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704(b), is amend by adding the following language as a new, appropriately designated subdivision:

() One hundred percent (100%) permanent and total unemployability from any service-connected cause, as determined by the United States veterans' administration.

SECTION 2. This act shall take effect January 1, 2007, the public welfare requiring it, and shall apply to tax years beginning on and after that date.